



AN ACT EXTENDING THE AVAILABILITY AND USE OF TAX CREDITS UNDER THE BIG SKY ON THE BIG SCREEN ACT; AMENDING SECTION 17, CHAPTER 593, LAWS OF 2005, AND SECTION 9, CHAPTER 367, LAWS OF 2007; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

**Section 1.** Section 17, Chapter 593, Laws of 2005, is amended to read:

**"Section 17. Termination -- carryforward.** [This act] terminates January 1, ~~2010~~ 2015, but an unused credit under [section 7] may be carried forward for use on returns for tax years beginning before January 1, ~~2014~~ 2019, subject to use, limitations on the amount of the credit, carryforward, and recapture provisions of the credit effective on December 31, ~~2009~~ 2014."

**Section 2.** Section 9, Chapter 367, Laws of 2007, is amended to read:

**"Section 9. Termination -- carryforward.** [Sections 1 through 4] terminate January 1, ~~2010~~ 2015, but an unused credit under 15-31-907 may be carried forward for use on returns for tax years beginning before January 1, ~~2014~~ 2019, subject to use, limitations on the amount of the credit, carryforward, and recapture provisions of the credit effective on December 31, ~~2009~~ 2014."

**Section 3. Effective date.** [This act] is effective on passage and approval.

- END -

I hereby certify that the within bill,  
HB 0163, originated in the House.

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Chief Clerk of the House

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Speaker of the House

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2009.

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President of the Senate

Signed this \_\_\_\_\_ day  
of \_\_\_\_\_, 2009.

HOUSE BILL NO. 163  
INTRODUCED BY J. COHENOUR  
BY REQUEST OF THE DEPARTMENT OF COMMERCE

AN ACT EXTENDING THE AVAILABILITY AND USE OF TAX CREDITS UNDER THE BIG SKY ON THE BIG SCREEN ACT; AMENDING SECTION 17, CHAPTER 593, LAWS OF 2005, AND SECTION 9, CHAPTER 367, LAWS OF 2007; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.